



245 PARK AVENUE, NEW YORK, NEW YORK 10167

OFFICE OF THE  
SENIOR VICE PRESIDENT  
AND GENERAL COUNSEL

September 24, 1981

Mr. W. T. Hoyt, President  
The Council For Tobacco Research-U.S.A., Inc.  
110 East 59th Street  
New York, New York 10022

Dear Tom:

Reference is made to your letter of September 18, 1981 requesting payment of American Brands' third installment of 1981 dues. Enclosed herewith is the Company's check in the amount of \$70,476.00 representing its share of the third installment of dues for 1981.

Very truly yours,

Arnold Henson  
Senior Vice President  
and General Counsel

AH:JC  
Enclosure